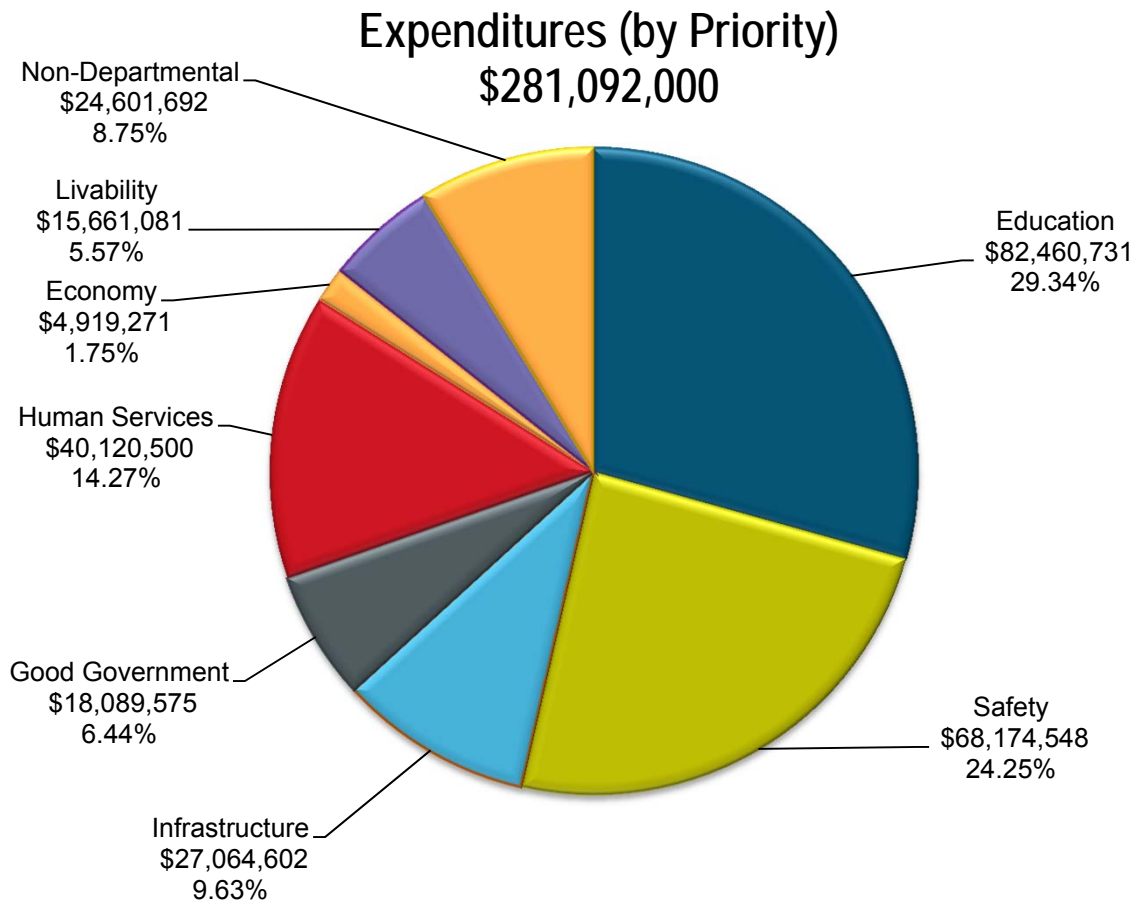
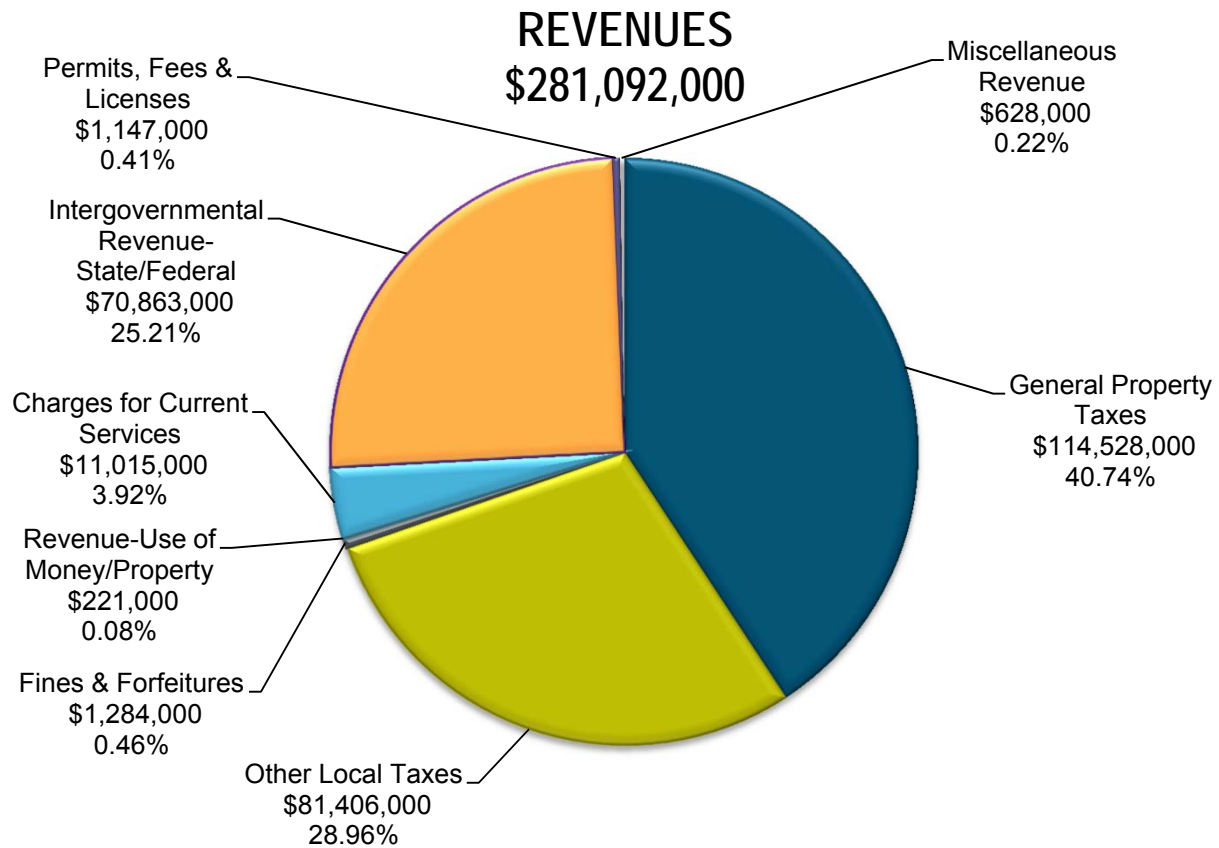


FINANCIAL SUMMARY



FINANCIAL SUMMARY

REVENUE & EXPENDITURE SUMMARY

REVENUE

	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	DOLLAR INCREASE (DECREASE)
<u>GENERAL FUND</u>			
General Property Taxes	\$ 109,827,000	\$ 114,528,000	\$ 4,701,000
Other Local Taxes	78,120,000	81,406,000	3,286,000
Fines & Forfeitures	1,284,000	1,284,000	-
Revenue-Use of Money/Property	235,000	221,000	(14,000)
Charges for Current Services	10,947,000	11,015,000	68,000
Intergovernmental Revenue-State/Federal	69,791,000	70,863,000	1,072,000
Permits, Fees & Licenses	1,195,000	1,147,000	(48,000)
Miscellaneous Revenue	652,000	628,000	(24,000)
TOTAL - GENERAL FUND	\$ 272,051,000	\$ 281,092,000	\$ 9,041,000
<u>PROPRIETARY FUNDS</u>			
<u>Enterprise Funds:</u>			
Stormwater Utility Fund	\$ 4,548,573	\$ 5,654,000	\$ 1,105,427
Civic Facilities Fund	2,138,890	2,142,427	3,537
Parking Fund	3,495,000	3,608,452	113,452
SUBTOTAL - ENTERPRISE FUNDS	\$ 10,182,463	\$ 11,404,879	\$ 1,222,416
<u>Internal Service Funds:</u>			
Fleet Management Fund	\$ 6,719,158	\$ 7,700,939	\$ 981,781
Risk Management Fund	15,756,089	17,350,238	1,594,149
Technology Fund	6,777,425	7,067,256	289,831
SUBTOTAL - INTERNAL SERVICE FUNDS	\$ 29,252,672	\$ 32,118,433	\$ 2,865,761
TOTAL - PROPRIETARY FUNDS	\$ 39,435,135	\$ 43,523,312	\$ 4,088,177
<u>SCHOOL FUND *</u>			
Roanoke City Public Schools	\$ 171,528,039	\$ 180,455,697	\$ 8,927,658

* School Fund includes the School General Fund and the School Food Services Fund.

FINANCIAL SUMMARY

EXPENDITURES

<u>GENERAL FUND</u>	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	DOLLAR INCREASE (DECREASE)
Economy	\$ 3,930,961	\$ 4,919,271	\$ 988,310
Education	79,624,704	82,460,731	2,836,027
Good Government	16,587,851	18,089,575	1,501,724
Human Services	38,628,132	40,120,500	1,492,368
Infrastructure	24,504,196	27,064,602	2,560,406
Livability	14,967,991	15,661,081	693,090
Non-Departmental	29,785,804	24,601,692	(5,184,112)
Safety	64,021,361	68,174,548	4,153,187
TOTAL - GENERAL FUND	\$ 272,051,000	\$ 281,092,000	\$9,041,000

PROPRIETARY FUNDS

Enterprise Funds:

Stormwater Utility Fund	\$ 4,548,573	\$ 5,654,000	\$ 1,105,427
Civic Facilities Fund	2,138,890	2,142,427	3,537
Parking Fund	3,495,000	3,608,452	113,452
SUBTOTAL - ENTERPRISE FUNDS	\$ 10,182,463	\$ 11,404,879	\$1,222,416

Internal Service Funds:

Fleet Management Fund	\$ 6,719,158	\$ 7,700,939	\$ 981,781
Risk Management Fund	15,756,089	17,350,238	1,594,149
Technology Fund	6,777,425	7,067,256	289,831
SUBTOTAL - INTERNAL SERVICE FUNDS	\$ 29,252,672	\$ 32,118,433	\$2,865,761

TOTAL - PROPRIETARY FUNDS	\$ 39,435,135	\$ 43,523,312	\$4,088,177
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SCHOOL FUND

Roanoke City Public Schools	\$ 171,528,039	\$ 180,455,697	\$8,927,658
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REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2013-14	ACTUAL REVENUES FY 2014-15	ACTUAL REVENUES As of 12/31/2015	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	INCREASE/ (DECREASE)
GENERAL FUND						
<u>GENERAL PROPERTY TAXES:</u>						
Current Real Estate Tax	\$ 77,165,067	\$ 77,431,782	\$ 40,894,097	\$ 79,550,000	\$ 81,000,000	\$ 1,450,000
Delinquent Real Estate Tax	1,904,007	1,927,817	549,834	2,100,000	1,900,000	(200,000)
Downtown District Tax - Current	504,070	514,368	272,018	546,000	557,000	11,000
Downtown District Tax - Delinquent	6,558	3,326	1,059	7,000	7,000	-
Williamson Road District Tax - Current	95,165	96,096	50,776	101,000	102,000	1,000
Williamson Road District Tax - Delinquent	2,191	2,906	2,734	3,000	3,000	-
Current Year Personal Property	19,512,701	20,932,920	(1,673,327)	19,987,000	22,800,000	2,813,000
Short-Term Rental Tax	90,751	129,812	74,967	110,000	150,000	40,000
Delinquent Personal Property Tax	532,310	862,693	1,548,621	600,000	800,000	200,000
Interest Paid on PP Refunds	(10,538)	(14,298)	(3,962)	(15,000)	(15,000)	-
Public Service Corporations	1,988,651	2,494,416	1,340,262	2,088,000	2,652,000	564,000
Downtown District Public Service	28,249	28,439	15,798	28,000	28,000	-
Delinquent Public Service - Real Property	-	-	-	-	-	-
Public Service Corporations - Personal Property	2,887,192	2,584,588	58,995	2,950,000	2,862,000	(88,000)
Delinquent Public Service - Personal Property	-	-	19	-	-	-
Penalties and Interest	1,485,633	1,644,270	889,607	1,772,000	1,682,000	(90,000)
TOTAL - GENERAL PROPERTY TAXES	\$ 106,192,008	\$ 108,639,135	\$ 44,021,498	\$ 109,827,000	\$ 114,528,000	\$ 4,701,000
<u>OTHER LOCAL TAXES:</u>						
Sales Tax 1%	\$ 19,236,561	\$ 20,564,044	\$ 6,855,387	\$ 20,500,000	\$ 22,000,000	\$ 1,500,000
Utility Consumer Tax	9,486,778	9,386,233	3,944,679	9,449,000	9,588,000	139,000
Cigarette Tax	2,332,535	2,256,249	1,190,357	2,218,000	2,200,000	(18,000)
Recordation and Probate Tax	863,485	961,270	543,371	1,022,000	1,023,000	1,000
Business and Occupational Licenses	12,812,877	13,215,774	(164,598)	12,998,000	13,985,000	987,000
Transient Room Tax	3,874,018	4,162,522	2,403,976	4,267,000	4,600,000	333,000
Admissions Tax	439,693	443,116	241,112	434,000	458,000	24,000
Motor Vehicle License	2,046,686	2,123,181	453,013	2,760,000	2,760,000	-
Franchise Taxes	485,678	338,193	116,489	463,000	463,000	-
Prepared Foods & Beverage Tax	13,225,652	13,856,899	6,434,609	15,476,000	16,000,000	524,000
Bank Franchise Tax	1,586,786	1,585,268	-	1,700,000	1,700,000	-
Telecommunications Tax	6,994,183	6,933,071	2,251,200	6,833,000	6,629,000	(204,000)
TOTAL - OTHER LOCAL TAXES	\$ 73,384,932	\$ 75,825,820	\$ 24,269,595	\$ 78,120,000	\$ 81,406,000	\$ 3,286,000
<u>PERMITS, FEES & LICENSES:</u>						
Dog Licenses	\$ 62,759	\$ 40,245	\$ 29,845	\$ 60,000	\$ 60,000	\$ -
Permits and Fees	1,029,776	1,100,360	419,896	1,135,000	1,087,000	(48,000)
TOTAL - PERMITS, FEES & LICENSES	\$ 1,092,534	\$ 1,140,605	\$ 449,741	\$ 1,195,000	\$ 1,147,000	\$ (48,000)

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2013-14	ACTUAL REVENUES FY 2014-15	ACTUAL REVENUES As of 12/31/2015	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	INCREASE/ (DECREASE)
GENERAL FUND						
<u>FINES AND FORFEITURES:</u>						
General District Court	\$ 465,612	\$ 386,885	\$ 6,956	\$ 400,000	\$ 400,000	\$ -
Circuit Court	12,302	16,209	101,179	8,000	8,000	-
J & D Relations Court	2,904	917	892	3,000	3,000	-
Court Judgment Collection Fees	139,675	137,883	58,843	150,000	150,000	-
Circuit Court Judge Collection Fees	42,830	46,596	25,690	50,000	50,000	-
Commonwealth Collection Fees	8,770	8,819	6,111	9,000	9,000	-
Local Training Academy Fee	2,280	2,065	23,844	2,000	2,000	-
Parking Tickets	287,570	-	-	-	-	-
Collection Fees	474,482	546,601	133,040	601,000	601,000	-
Miscellaneous	60,720	42,128	(6,234)	61,000	61,000	-
TOTAL - FINES AND FORFEITURES	\$ 1,497,145	\$ 1,188,103	\$ 350,321	\$ 1,284,000	\$ 1,284,000	\$ -
<u>REVENUE FROM USE OF MONEY & PROPERTY:</u>						
Collection Fees	\$ 9,365	\$ 10,763	\$ 4,452	\$ 9,000	\$ 11,000	\$ 2,000
Interest on Investments	9,980	26,581	20,319	70,000	50,000	(20,000)
Interest Inc-Budget Stabilization	43,736	29,717	(1,608)	-	-	-
Rental of Miscellaneous Property	146,502	165,925	65,073	156,000	160,000	4,000
TOTAL - REVENUE FROM USE OF MONEY & PROPERTY	\$ 209,583	\$ 232,986	\$ 88,236	\$ 235,000	\$ 221,000	\$ (14,000)
<u>INTERGOVERNMENTAL REVENUES:</u>						
<u>Grants in Aid Commonwealth:</u>						
<u>Non-Categorical Aid</u>						
Current Personal Property - State Share	\$ 8,076,000	\$ 8,075,992	\$ 667,259	\$ 8,076,000	\$ 8,076,000	\$ -
Recordation Tax from State	241,328	270,364	128,473	198,000	220,000	22,000
Sales and Use Tax - Mobile Homes	3,150	3,161	1,560	1,000	2,000	1,000
Rolling Stock Tax	223,888	213,251	218,362	214,000	218,000	4,000
Rental Car Tax	864,100	849,131	464,731	900,000	850,000	(50,000)
Local Aid to Commonwealth	-	(681,914)	-	-	-	-
Subtotal - Non-Categorical Aid	\$ 9,408,467	\$ 8,729,985	\$ 1,480,385	\$ 9,389,000	\$ 9,366,000	\$ (23,000)
<u>Shared Expenses</u>						
Commonwealth's Attorney	\$ 1,033,325	\$ 1,059,049	\$ 408,434	\$ 1,097,000	\$ 1,118,000	\$ 21,000
Sheriff	7,018,268	7,156,726	2,877,612	7,419,000	7,500,000	81,000
Commissioner of the Revenue	246,274	247,355	103,219	249,000	255,000	6,000
Treasurer	265,839	264,934	109,204	272,000	276,000	4,000
Registrar	43,807	46,007	-	60,000	48,000	(12,000)
Clerk of Circuit Court	145,000	-	-	-	-	-
Subtotal - Shared Expenses	\$ 8,752,514	\$ 8,774,071	\$ 3,498,469	\$ 9,097,000	\$ 9,197,000	\$ 100,000
<u>Social Services</u>						
IV-E Foster Care	\$ 1,869,811	\$ 1,860,008	\$ 832,944	\$ 2,450,000	\$ 2,450,000	\$ -
IV-E Adoptions	5,237,753	5,683,761	2,273,809	5,800,000	5,800,000	-
Independent Living Grant	71,411	59,402	22,140	59,000	65,000	6,000
Aged, Blind & Disabled	729,439	662,324	272,286	780,000	680,000	(100,000)
VISSTA	-	-	-	-	-	-
Aid to Dependent Children	908	-	57	3,000	3,000	-
General Relief	10,098	2,163	-	-	-	-
Foster Care	-	-	-	-	-	-
General Administration	9,640,385	9,708,174	4,660,661	9,789,000	10,199,000	410,000
Refugee Program	79,426	13,822	13,349	83,000	83,000	-
Employment Services	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-
Adm. Dir. Social Services	-	-	-	-	-	-
Day Care	-	-	-	-	-	-
Cost Allocation Plan	288,317	301,662	-	292,000	292,000	-
CSA - State Pool Allocation	7,024,129	6,646,052	734,271	7,210,000	7,706,000	496,000
CSA - State Supplemental	(101,409)	-	-	-	-	-

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2013-14	ACTUAL REVENUES FY 2014-15	ACTUAL REVENUES As of 12/31/2015	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	INCREASE/ (DECREASE)
GENERAL FUND						
INTERGOVERNMENTAL REVENUES: (Continued)						
Grants in Aid - Commonwealth (Continued)						
<u>Social Services: (Continued)</u>						
CSA - State Administration	34,369	34,909	-	35,000	45,000	10,000
Child Day Care Quality Initiative	20,313	20,313	9,071	20,000	20,000	-
State Adoptions	1,316,222	1,396,227	646,351	1,800,000	1,800,000	-
Employment Services - VIEW	439,813	436,581	118,041	612,000	612,000	-
Employment Services-SNAPET	14,594	22,683	11,100	37,000	35,000	(2,000)
Family Preservation and Support	21,949	11,181	6,743	19,000	19,000	-
Adult Services	59,054	39,336	17,196	58,000	57,000	(1,000)
Respite Care	7,270	9,655	3,400	10,000	10,000	-
Safe and Stable Families	76,247	82,228	39,621	94,000	97,000	3,000
Foster Parent Training	7,211	10,190	3,929	10,000	10,000	-
Adult Protective Services	15,176	15,443	5,452	16,000	16,000	-
Subtotal - Social Services	\$ 26,862,487	\$ 27,016,114	\$ 9,670,421	\$ 29,177,000	\$ 29,999,000	\$ 822,000
<u>Other Categorical Aid</u>						
Public Facilities Sales Tax Rebate	\$ 582,831	\$ 509,748	\$ 116,235	\$ 443,000	\$ 510,000	\$ 67,000
Street Maintenance	12,657,426	14,542,740	7,169,379	14,195,000	14,310,000	115,000
Jail Per Diem	621,280	696,969	444,345	950,000	850,000	(100,000)
Revenue Sharing-Transportation	-	-	-	-	-	-
E-911 Wireless	609,789	625,521	320,260	575,000	673,000	98,000
Library	156,690	156,758	77,756	155,000	155,000	-
Law Enforcement	5,339,408	5,339,408	2,669,704	5,339,000	5,339,000	-
State Fund for Train/Fire EMS	17,420	12,518	7,280	15,000	15,000	-
Spay & Neuter Contributions	2,307	2,543	132	2,000	2,000	-
VJCCCA Programs	394,210	394,210	98,553	394,000	394,000	-
VDEM Disaster Reimbursement	59,809	86,693	-	-	-	-
Subtotal - Other Categorical Aid	\$ 20,441,169	\$ 22,367,108	\$ 10,903,644	\$ 22,068,000	\$ 22,248,000	\$ 180,000
SUBTOTAL - Grants in Aid - Commonwealth	\$ 65,464,636	\$ 66,887,278	\$ 25,552,919	\$ 69,731,000	\$ 70,810,000	\$ 1,079,000
<u>Grants in Aid - Federal Government</u>						
DOJ Asset Forfeiture Fund	-	13,131	-	-	-	-
Emergency Management Assistance	33,739	53,387	53,387	60,000	53,000	(7,000)
SUBTOTAL - Grants in Aid - Federal Government	\$ 33,739	\$ 66,518	\$ 53,387	\$ 60,000	\$ 53,000	\$ (7,000)
TOTAL - INTERGOVERNMENTAL REVENUES	\$ 65,498,375	\$ 66,953,796	\$ 25,606,306	\$ 69,791,000	\$ 70,863,000	\$ 1,072,000
<u>CHARGES FOR CURRENT SERVICES:</u>						
Court Costs	\$ 1,351,850	\$ 1,350,163	\$ 516,317	\$ 1,433,000	\$ 1,407,000	\$ (26,000)
Commonwealth's Attorney Fees	12,324	12,891	5,144	12,000	13,000	1,000
Streets and Sidewalks	2,001	929	(2,669)	2,000	2,000	-
Sanitation Charges	266,536	278,800	(23,727)	312,000	316,000	4,000
Library Charges	148,925	147,535	70,238	174,000	174,000	-
Public Safety	3,428,125	3,550,527	1,473,226	3,794,000	3,649,000	(145,000)
Central Services	359,000	359,000	359,000	359,000	380,000	21,000
Interfund Services	2,540,493	2,721,029	1,203,148	2,520,000	2,832,000	312,000
Sheriff/Jail	2,020,998	1,745,410	848,531	1,674,000	1,580,000	(94,000)
Recreation Programs	244,010	223,691	97,635	234,000	234,000	-
Social Service Reimbursements	32,356	26,363	5,816	31,000	27,000	(4,000)
Global Spectrum	182,746	159,117	104,418	176,000	175,000	(1,000)
Athletics	84,629	55,563	22,196	68,000	68,000	-
Community Recreation	14,472	30,345	9,490	25,000	25,000	-
Park Programming	1,589	3,062	1,750	-	-	-
Outdoor Education	81,498	116,602	56,956	102,000	102,000	-
Sponsorships & Development	7,159	30,988	3,849	31,000	31,000	-
TOTAL - CHARGES FOR CURRENT SERVICES	\$ 10,778,711	\$ 10,812,015	\$ 4,751,318	\$ 10,947,000	\$ 11,015,000	\$ 68,000

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2013-14	ACTUAL REVENUES FY 2014-15	ACTUAL REVENUES As of 12/31/2015	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	INCREASE/ (DECREASE)
GENERAL FUND						
MISCELLANEOUS:						
Operating:						
Miscellaneous	\$ 467,722	\$ 530,212	\$ (10,128)	\$ 537,000	\$ 554,000	\$ 17,000
Grants and Donations	70,557	79,551	25,375	79,000	65,000	(14,000)
Sale of Property and Materials	53,910	6,803	6,593	36,000	9,000	(27,000)
Church Ave Garage - Air Lease	-	-	250	-	-	0
Parking Violations	-	-	265	-	-	0
Subtotal - Operating	\$ 592,189	\$ 616,566	\$ 22,355	\$ 652,000	\$ 628,000	\$ (24,000)
Non-operating:						
Insurance Recoveries	\$ 20,869	\$ -	\$ -	\$ -	\$ -	\$ -
Unrealized Gain (Loss) on Investment	1,685	-	-	-	-	-
Transfer from Other Funds	266,126	104,439	45,470	-	-	-
Subtotal - Non-operating	\$ 288,681	\$ 104,439	\$ 45,470	\$ -	\$ -	\$ -
TOTAL - MISCELLANEOUS	\$ 880,870	\$ 721,005	\$ 67,825	\$ 652,000	\$ 628,000	\$ (24,000)
TOTAL - GENERAL FUND	\$ 259,534,157	\$ 265,513,465	\$ 99,604,840	\$ 272,051,000	\$ 281,092,000	\$ 9,041,000

NOTE: The City of Roanoke has estimated the year-end fund balance (see Page 83); however, these funds are not used as a revenue source for funding recurring operating expenditures (see Financial Policy Statements in the "Citizen's Guide" page 21).

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2013-14	ACTUAL REVENUES FY 2014-15	ACTUAL REVENUES As of 12/31/2015	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	INCREASE/ (DECREASE)
PROPRIETARY FUND						
ENTERPRISE FUNDS:						
STORMWATER UTILITY FUND:						
Operating Revenue:						
Operating Revenue:	\$ -	\$ 1,700,000	\$ 1,926,971	\$ 3,741,985	\$ 5,654,000	\$ 1,912,015
Subtotal - Operating Revenue	\$0	\$1,700,000	\$1,926,971	\$3,741,985	\$5,654,000	\$1,912,015
Non-Operating Revenue:						
Interest on Investments	\$ -	\$ -	\$ (493)	\$ -	\$ -	\$ -
Transfer from Other Funds	94,525	1,250,340	278,316	806,588	-	(806,588)
Bond Premium Amortization	-	-	1,045	-	-	-
Subtotal - Non-Operating Revenue	\$ 94,525	\$ 1,250,340	\$ 278,868	\$ 806,588	\$ -	\$ (806,588)
TOTAL - STORMWATER UTILITY FUND	\$ 94,525	\$ 2,950,340	\$ 2,205,839	\$ 4,548,573	\$ 5,654,000	\$ 1,105,427
CIVIC FACILITIES FUND:						
Operating Revenue:						
Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Civic Facilities Rentals	(194)	-	-	-	-	-
Civic Facilities Fees	194	-	-	-	-	-
Event Expenses	-	-	-	-	-	-
Commissions	-	-	-	-	-	-
Operating Revenue	75,000	-	-	-	-	-
Subtotal - Operating Revenue	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenue:						
Interest on Investments	\$ (50)	\$ -	\$ 429	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
Commissions	-	-	-	-	-	-
Transfer from General	2,034,194	2,141,109	1,069,445	2,138,890	2,142,427	3,537
Transfer from Capital Project Fund	-	-	-	-	-	-
Unrealized Gain on Investments	39	-	-	-	-	-
Bond Premium Amort	95,119	-	44,862	-	-	-
Subtotal - Non-Operating Revenue	\$ 2,129,302	\$ 2,141,109	\$ 1,114,736	\$ 2,138,890	\$ 2,142,427	\$ 3,537
TOTAL - CIVIC FACILITIES FUND	\$ 2,204,302	\$ 2,141,109	\$ 1,114,736	\$ 2,138,890	\$ 2,142,427	\$ 3,537
PARKING FUND:						
Operating Revenue:						
Parking Violations-All Sites	\$ 382,062	\$ 429,998	\$ 222,464	\$ 420,000	\$ 405,650	\$ (14,350)
Market Parking Garage	463,925	435,000	170,099	448,000	438,000	(10,000)
Elmwood Park Parking Garage	566,506	542,000	299,299	642,000	635,000	(7,000)
Center In the Square Parking Garage	363,454	335,000	201,091	371,000	385,677	14,677
Church Avenue Parking Garage	556,460	543,000	331,126	675,000	679,125	4,125
Tower Parking Garage	399,644	378,000	226,286	437,000	442,000	5,000
Gainsboro Parking Garage	119,731	129,000	64,806	103,000	200,000	97,000
Campbell Parking Garage	124,418	119,000	84,351	168,000	173,000	5,000
Williamson Road Surface Lots	90,094	90,000	(275)	-	-	-
Higher Ed Center Surface Lot	54,835	56,000	20,336	45,000	60,000	15,000
Market Surface Lot	31,027	28,000	24,072	39,000	44,000	5,000
Other Surface Lots	230,618	133,000	82,724	147,000	146,000	(1,000)
Subtotal - Operating Revenue	\$ 3,382,773	\$ 3,217,998	\$ 1,726,379	\$ 3,495,000	\$ 3,608,452	\$ 113,452
Non-Operating Revenue:						
Interest on Investments	\$ 2,076	\$ -	\$ 49	\$ -	\$ -	\$ -
Miscellaneous	1,053,754	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-
Bond Premium Amort	71,118	-	35,125	-	-	-
Unrealized Gain (Loss) on Investment	111	-	-	-	-	-
Subtotal - Non-Operating Revenue	\$ 1,127,059	\$ -	\$ 35,174	\$ -	\$ -	\$ -
TOTAL - PARKING FUND	\$ 4,509,832	\$ 3,217,998	\$ 1,761,553	\$ 3,495,000	\$ 3,608,452	\$ 113,452

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2013-14	ACTUAL REVENUES FY 2014-15	ACTUAL REVENUES As of 12/31/2015	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	INCREASE/ (DECREASE)
INTERNAL SERVICE FUNDS:						
FLEET MANAGEMENT FUND:						
Operating Revenue:						
Sale of Surplus Property	\$ 95,029	\$ 100,000	\$ 23,676	\$ 100,000	\$ 100,000	\$ -
Charges for Services	6,410,803	5,761,453	3,277,853	6,619,158	7,600,939	981,781
Subtotal - Operating Revenue	\$ 6,505,832	\$ 5,861,453	\$ 3,301,529	\$ 6,719,158	\$ 7,700,939	\$ 981,781
Non-Operating Revenue:						
Capital Contribution	\$ 188,481	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Investments	3,147	-	(202)	-	-	-
Miscellaneous	11,507	-	-	-	-	-
Transfer from Other Funds	256,877	-	6,752	-	-	-
Unrealized Gain (Loss) on Investment	231	-	-	-	-	-
Subtotal - Non-Operating Revenue	\$ 460,243	\$ -	\$ 6,550	\$ -	\$ -	\$ -
TOTAL - FLEET MANAGEMENT FUND	\$ 6,966,075	\$ 5,861,453	\$ 3,308,079	\$ 6,719,158	\$ 7,700,939	\$ 981,781
RISK MANAGEMENT FUND:						
Operating Revenue:						
Charges for Services	\$ 15,735,933	\$ 15,821,044	\$ 7,765,304	\$ 15,756,089	\$ 17,350,238	\$ 1,594,149
Subtotal - Operating Revenue	\$ 15,735,933	\$ 15,821,044	\$ 7,765,304	\$ 15,756,089	\$ 17,350,238	\$ 1,594,149
Non-Operating Revenue:						
Interest on Investments	\$ 30,822	\$ -	\$ 1,363	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
Transfers from Other Funds	99,416	-	-	-	-	-
Unrealized Gain on Investment	1,622	-	-	-	-	-
Subtotal - Non-Operating Revenue	\$ 131,860	\$ -	\$ 1,363	\$ -	\$ -	\$ -
TOTAL - RISK MANAGEMENT FUND	\$ 15,867,793	\$ 15,821,044	\$ 7,766,667	\$ 15,756,089	\$ 17,350,238	\$ 1,594,149
TECHNOLOGY FUND:						
Operating Revenue:						
Charges for Services	\$ 6,017,001	\$ 6,278,998	\$ 3,356,917	\$ 6,730,826	\$ 7,021,379	\$ 290,553
Subtotal - Operating Revenue	\$ 6,017,001	\$ 6,278,998	\$ 3,356,917	\$ 6,730,826	\$ 7,021,379	\$ 290,553
Non-Operating Revenue:						
Interest on Investments	\$ 6,434	\$ -	\$ 27	\$ -	\$ -	\$ -
Miscellaneous	46,094	-	45,382	46,599	45,877	(722)
Transfers from Other Funds	453,393	-	111,098	-	-	-
Unrealized Gain (Loss) on Investments	379	-	-	-	-	-
Bond Premium Amort	20,157	-	10,720	-	-	-
Subtotal - Non-Operating Revenue	\$ 526,458	\$ -	\$ 167,227	\$ 46,599	\$ 45,877	\$ (722)
TOTAL - TECHNOLOGY FUND	\$ 6,543,459	\$ 6,278,998	\$ 3,524,144	\$ 6,777,425	\$ 7,067,256	\$ 289,831

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2013-14	ACTUAL EXPEND. FY 2014-15	ACTUAL EXPEND. As of 12/31/2015	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	INCREASE/ (DECREASE)
GENERAL FUND						
COMMUNITY DEVELOPMENT:						
Affiliations & Contributions	\$ 2,841,963	\$ 3,143,686	\$ 1,894,752	\$ 3,230,838	\$ 3,492,478	\$ 261,640
Economic Development	1,856,166	1,554,349	622,751	1,612,307	2,229,691	617,384
Neighborhood Services	1,205,745	1,221,921	638,236	1,382,760	1,421,935	39,175
Neighborhood Support	106,009	110,956	56,822	120,657	119,421	(1,236)
Planning, Building & Development	1,205,434	1,342,093	682,051	1,429,736	1,437,382	7,646
TOTAL - COMMUNITY DEVELOPMENT	\$ 7,215,317	\$ 7,373,005	\$ 3,894,612	\$ 7,776,298	\$ 8,700,907	\$ 924,609
GENERAL GOVERNMENT ADMINISTRATION:						
Board of Equalization	\$ 9,739	\$ 6,277	\$ 1,814	\$ 11,501	\$ 11,512	11
City Attorney	1,094,561	1,010,626	536,947	1,132,079	1,041,186	(90,893)
City Clerk	466,491	492,089	231,665	498,268	484,371	(13,897)
City Council	263,669	256,786	140,818	285,138	302,356	17,218
City Manager	852,404	880,111	485,075	904,160	937,297	33,137
City Treasurer	1,273,873	1,283,927	607,025	1,376,585	1,445,521	68,936
Commissioner of the Revenue	1,105,846	1,151,665	604,208	1,212,608	1,263,354	50,746
Ectoral Board	465,622	335,056	542,684	374,180	635,295	261,115
Employee Health Services	762,262	790,538	363,398	715,000	919,365	204,365
Finance	2,501,424	2,640,924	1,473,955	2,717,182	2,733,193	16,011
General Services	274,567	273,497	146,098	237,359	207,795	(29,564)
Human Resources	1,338,376	1,532,138	751,626	1,282,070	1,377,157	95,087
Management & Budget	578,178	565,261	287,442	590,599	664,518	73,919
Municipal Auditing	644,139	577,479	440,130	733,126	797,367	64,241
Office of Communications	396,803	488,572	119,200	390,689	457,400	66,711
On-Street Parking	255,983	325	-	-	-	-
Purchasing	491,889	463,178	265,830	501,368	508,064	6,696
Real Estate Valuation	1,105,774	1,139,888	567,713	1,207,219	1,244,736	37,517
TOTAL - GENERAL GOVERNMENT ADMINISTRATION	\$ 13,881,600	\$ 13,888,337	\$ 7,565,628	\$ 14,169,131	\$ 15,030,487	\$ 861,356

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2013-14	ACTUAL EXPEND. FY 2014-15	ACTUAL EXPEND. As of 12/31/2015	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	INCREASE/ (DECREASE)
GENERAL FUND						
<u>HEALTH AND WELFARE:</u>						
Children's Services Act	\$ 10,358,706	\$ 10,061,247	\$ 3,305,416	\$ 10,764,000	\$ 11,414,734	\$ 650,734
Human Development Support	1,977,802	1,986,497	520,087	1,996,157	2,085,089	88,932
Human Service Agency Funding	409,052	409,052	208,629	409,052	409,052	-
Human Services Support	314,944	270,082	68,872	290,312	292,053	1,741
Social Services	23,066,461	23,577,983	11,995,003	25,709,579	25,842,675	133,096
TOTAL - HEALTH AND WELFARE	\$ 36,126,964	\$ 36,304,861	\$ 16,098,007	\$ 39,169,100	\$ 40,043,603	\$ 874,503
<u>JUDICIAL ADMINISTRATION:</u>						
Circuit Court	566,646	585,554	275,433	574,082	556,134	(17,948)
Clerk of Circuit Court	1,678,698	1,633,216	830,429	1,658,774	1,669,510	10,736
Commonwealth's Attorney	1,656,119	1,718,603	1,017,130	1,808,872	1,842,228	33,356
Cost Collections Unit	85,650	86,787	44,427	91,088	92,478	1,390
General District Court	25,511	24,878	30,390	27,860	95,543	67,683
Juvenile & Domestic Relations District Court:						
Court Services	1,098,155	1,042,235	515,813	1,030,933	1,083,487	52,554
Court Clerk	24,035	26,024	47,100	31,489	60,654	29,165
Magistrates Office	5,317	5,127	3,079	6,510	5,456	(1,054)
Sheriff	2,989,967	3,087,656	1,586,717	3,208,814	3,205,739	(3,075)
TOTAL - JUDICIAL ADMINISTRATION	\$ 8,130,098	\$ 8,210,080	\$ 4,350,518	\$ 8,438,422	\$ 8,611,229	\$ 172,807

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2013-14	ACTUAL EXPEND. FY 2014-15	ACTUAL EXPEND. As of 12/31/2015	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	INCREASE/ (DECREASE)
GENERAL FUND						
<u>NON-DEPARTMENTAL:</u>						
Contingencies	\$ -	\$ -	\$ 4,000	\$ (795,625)	\$ (678,627)	\$ 116,998
Miscellaneous	32,080	37,346	3,326	50,000	50,000	-
Residual Fringe Benefits	1,575	135,803	31,777	3,331,042	3,577,886	246,844
Transfers to Other Funds:						
Budget Stabilization Reserve	-	-	-	-	-	-
Capital Projects Fund	1,687,067	3,009,109	566,119	1,353,233	2,670,365	1,317,132
Civic Facilities Fund	2,034,194	2,141,109	1,069,445	2,138,890	2,280,067	141,177
Debt Service Fund	13,457,073	12,133,575	9,465,677	13,116,023	11,455,616	(1,660,407)
Debt Service - Schools	-	-	-	-	-	-
Fleet Management Fund	256,877	404,488	6,752	-	-	-
Grant Fund	456,323	520,550	80,815	266,776	149,661	(117,115)
Greater Roanoke Transit Company	1,527,146	1,754,105	1,359,079	1,812,105	1,899,605	87,500
Risk Management Fund	99,416	-	-	1,000,000	1,125,000	125,000
School Fund	74,366,181	76,371,925	38,896,998	77,794,000	80,402,800	2,608,800
Stormwater Fund	25,000	1,318,947	278,316	806,588	125,200	(681,388)
Parking Fund	-	-	-	-	-	-
Technology Fund	407,605	349,412	-	-	-	-
TOTAL - NON-DEPARTMENTAL	\$ 94,350,537	\$ 98,176,369	\$ 51,762,304	\$ 100,873,032	\$ 103,057,573	\$ 2,184,541
<u>PARKS, RECREATION & CULTURAL:</u>						
Libraries	3,517,324	3,631,708	1,950,503	3,914,209	4,109,122	194,913
Parks & Recreation - Administration	1,282,330	1,526,742	713,936	1,391,045	1,341,940	(49,105)
Parks & Recreation - Parks & School Playgrc	3,042,977	2,981,542	1,522,010	3,064,823	3,331,546	266,723
Parks & Recreation - Recreation & Youth Se	1,648,669	1,752,498	974,453	1,949,280	1,925,900	(23,380)
Cultural Agency Funding	269,220	269,220	128,660	269,220	269,220	-
TOTAL - PARKS, RECREATION & CULTUR	\$ 9,760,519	\$ 10,161,710	\$ 5,289,562	\$ 10,588,577	\$ 10,977,728	\$ 389,151
<u>PUBLIC SAFETY:</u>						
Building Inspections	\$ 844,350	\$ 840,403	\$ 454,300	\$ 971,620	\$ 996,617	\$ 24,997
E-911 Center & Wireless Divisions	2,835,011	2,774,420	1,464,337	3,114,544	3,173,368	58,824
Fire/EMS Department:						
Administration	591,450	726,116	433,213	729,804	942,871	213,067
Airport Rescue	44,691	42,740	30,144	-	-	-
Operations	18,590,974	19,209,493	10,284,404	19,048,544	19,706,664	658,120
Support	1,238,084	1,175,318	642,255	1,172,702	1,287,835	115,133
Emergency Management	108,850	124,836	62,106	125,633	127,985	2,352

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2013-14	ACTUAL EXPEND. FY 2014-15	ACTUAL EXPEND. As of 12/31/2015	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	INCREASE/ (DECREASE)
GENERAL FUND						
PUBLIC SAFETY: (Continued)						
Jail	\$ 14,940,235	\$ 15,112,410	\$ 6,861,990	\$ 15,329,260	\$ 15,496,285	\$ 167,025
Outreach Detention	245,122	271,824	163,833	281,814	338,534	56,720
Police Department:						
Administration	1,293,762	2,077,275	1,125,924	2,360,135	2,450,693	90,558
Animal Control	1,335,541	1,347,637	680,329	1,334,205	1,359,849	25,644
Investigation	3,489,996	3,028,991	1,672,911	2,930,603	3,290,080	359,477
Patrol	14,195,392	15,099,335	7,942,650	14,038,330	14,420,367	382,037
Services	2,915,437	2,663,965	1,390,005	2,814,440	2,868,941	54,501
Training	636,170	633,480	348,082	631,717	668,969	37,252
VJCCA Enhanced Community Services	-	-	-	-	53,938	53,938
VJCCA Substance Abuse Services	-	-	-	-	58,512	58,512
Youth Haven	614,926	578,971	308,145	640,195	633,215	(6,980)
TOTAL - PUBLIC SAFETY	\$ 63,919,991	\$ 65,707,214	\$ 33,864,628	\$ 65,523,546	\$ 67,874,723	\$ 2,351,177
PUBLIC WORKS:						
Director of Public Works	\$ 158,603	\$ 174,075	\$ 93,020	\$ 174,558	\$ 177,516	\$ 2,958
Engineering	1,514,797	1,375,444	800,377	1,419,340	1,522,064	102,724
Facilities Management - Building Maintenance	4,200,721	4,274,352	2,134,078	4,970,989	5,018,276	47,287
Facilities Management - Custodial Services	598,461	605,407	354,142	716,032	778,111	62,079
Solid Waste Management	6,457,156	6,612,405	3,466,246	6,734,727	7,459,010	724,283
Transportation - Engineering & Operations	1,880,997	1,859,857	944,203	2,018,893	1,952,867	(66,026)
Transportation - Paving Program	3,394,368	3,810,475	237	3,658,679	3,773,924	115,245
Transportation - Snow Removal	395,990	488,732	186,877	218,033	228,033	10,000
Transportation - Street Lighting	1,282,611	1,274,307	488,675	1,133,989	1,133,989	-
Transportation - Street Maintenance	4,973,465	3,853,824	2,114,093	4,199,042	4,475,634	276,592
Environmental Management	251,746	224,905	258,513	268,612	276,326	7,714
TOTAL - PUBLIC WORKS	\$ 25,108,915	\$ 24,553,783	\$ 10,840,461	\$ 25,512,894	\$ 26,795,750	\$ 1,282,856
TOTAL - GENERAL FUND	\$ 258,493,942	\$ 264,375,359	\$ 133,665,720	\$ 272,051,000	\$ 281,092,000	\$ 9,041,000

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2013-14	ACTUAL EXPEND. FY 2014-15	ACTUAL EXPEND. As of 12/31/2015	ADOPTED BUDGET FY 2015-16	ADOPTED BUDGET FY 2016-17	INCREASE/ (DECREASE)
PROPRIETARY FUND						
ENTERPRISE FUNDS:						
STORMWATER UTILITY FUND						
Operating	\$ 67,799	\$ 1,778,904	\$ 1,100,780	\$ 4,052,025	\$ 5,175,581	\$ 1,123,556
Non-Operating	-	20,932	17,208	496,548	478,419	(18,129)
Transfers to Other Funds	-	219,038	279,845	-	-	-
TOTAL - STORMWATER UTILITY FUND	\$ 67,799	\$ 2,018,874	\$ 1,397,833	\$ 4,548,573	\$ 5,654,000	\$ 1,105,427
CIVIC FACILITIES FUND:						
Operating	\$ 947,263	\$ 982,949	\$ (5,611)	\$ 547,065	\$ 550,602	\$ 3,537
Non-Operating	654,228	558,384	278,816	1,591,825	1,591,825	-
Transfers to Other Funds	-	-	-	-	-	-
TOTAL - CIVIC FACILITIES FUND	\$ 1,601,491	\$ 1,541,333	\$ 273,205	\$ 2,138,890	\$ 2,142,427	\$ 3,537
PARKING FUND:						
Campbell Garage	\$ 285,582	\$ 289,844	\$ 57,555	\$ 167,234	\$ 166,274	\$ (960)
Center in the Square Parking Garage	261,266	253,058	117,496	225,815	271,721	45,906
Church Avenue Parking Garage	340,237	340,038	99,507	291,956	400,868	108,912
Elmwood Park Garage	191,114	184,114	66,806	179,213	174,273	(4,940)
Elmwood Surface Lot	23,070	21,339	8,602	22,468	47,250	24,782
Gainsboro Parking Garage	298,290	297,488	73,048	208,456	207,501	(955)
Higher Ed. Center Surface Lot	35,674	36,340	14,795	37,565	37,050	(515)
Market Parking Garage	433,181	423,543	82,320	281,093	327,598	46,505
Market Surface Lot	14,007	12,965	13,279	15,499	15,750	251
Parking Coordination	464,191	354,178	48,031	378,347	78,058	(300,289)
Parking Enforcement	-	-	107,533	-	264,873	264,873
Tower Parking Garage	490,996	505,356	90,734	276,184	302,248	26,064
Warehouse Row Surface Lot	17,929	20,339	8,061	20,615	20,500	(115)
Williamson Road Surface Lot	18,682	14,202	-	-	-	-
Non-Operating	913,162	579,760	263,193	1,390,555	1,294,488	(96,067)
Transfer to Other Funds	11,280	80,817	-	-	-	-
TOTAL - PARKING FUND	\$ 3,798,659	\$ 3,413,381	\$ 1,050,960	\$ 3,495,000	\$ 3,608,452	\$ 113,452

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2012-13	ACTUAL EXPEND. FY 2013-14	ADOPTED BUDGET FY 2014-15	ACTUAL EXPEND. 12/31/2014	ADOPTED BUDGET FY 2015-16	INCREASE/ (DECREASE)
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INTERNAL SERVICE FUNDS:

FLEET MANAGEMENT FUND:

Operating	\$ 6,852,291	\$ 6,793,181	\$ 2,953,197	\$ 3,948,021	\$ 4,102,716	\$ 154,695
Non-Operating	(389,206)	21,277	-	2,771,137	3,598,223	827,086
Transfer to Other Funds	29,529	-	2,016	-	-	-
TOTAL - FLEET MANAGEMENT FUND	\$ 6,492,614	\$ 6,814,458	\$ 2,955,213	\$ 6,719,158	\$ 7,700,939	\$ 981,781

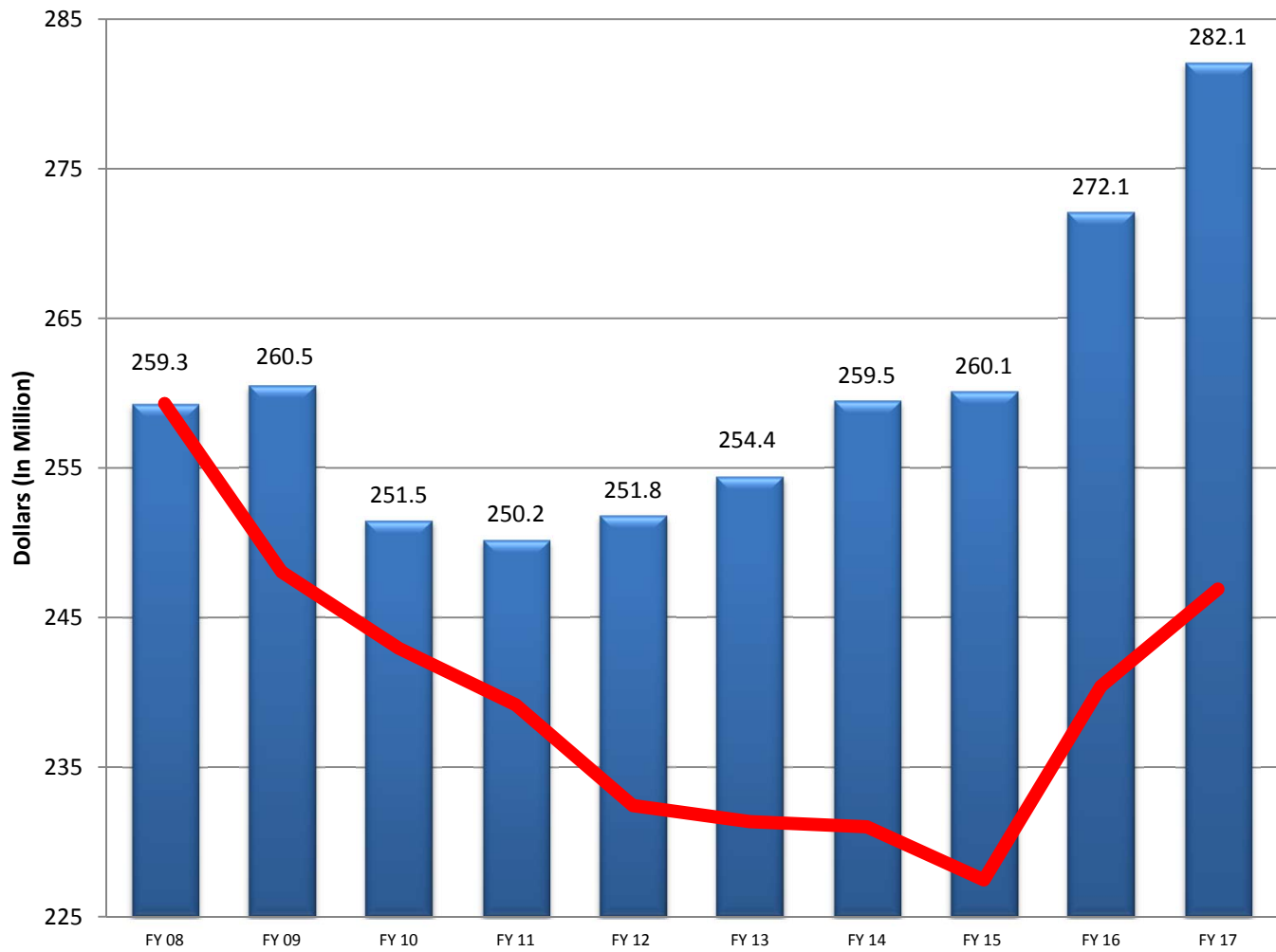
RISK MANAGEMENT FUND:

Operating	\$ 948,290	\$ 1,195,681	\$ 1,649,397	\$ 1,163,185	\$ 1,162,363	\$ (822)
Insurance	14,059,118	13,391,911	8,144,449	14,592,904	16,187,875	1,594,971
TOTAL - RISK MANAGEMENT FUND	\$ 15,007,408	\$ 14,587,592	\$ 9,793,846	\$ 15,756,089	\$ 17,350,238	\$ 1,594,149

TECHNOLOGY FUND:

Technology - Operating	\$ 6,119,117	\$ 6,133,145	\$ 2,341,738	\$ 4,700,483	\$ 4,542,942	\$ (157,541)
Technology - Non-Operating	19,678	7,272	15,790	-	-	-
Radio Technology - Operating	682,244	514,506	382,308	691,002	747,780	56,778
Radio Technology - Non-Operating	359,512	243,653	119,446	435,940	620,136	184,196
Transfer to Other Funds	16,472	11,787	-	950,000	1,156,398	206,398
TOTAL - TECHNOLOGY FUND	\$ 7,197,023	\$ 6,910,363	\$ 2,859,282	\$ 6,777,425	\$ 7,067,256	\$ 289,831

Inflation Adjusted Adopted General Fund Budget Comparison



Red line represents inflation adjusted buying power in 2009 dollars

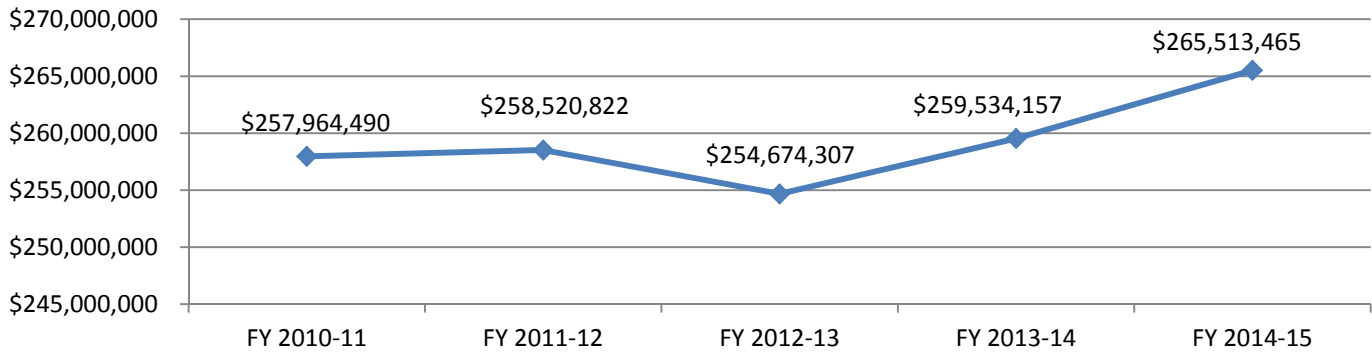
Revenues, Expenses & Changes in Fund Balance Comparison

GENERAL FUND	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ADOPTED 2015-16	ADOPTED 2016-17
REVENUES:					
Local Taxes	\$178,073,458	\$179,576,940	\$184,464,955	\$187,947,000	\$195,934,000
Permits, Fees & Licenses	966,903	1,092,534	1,140,605	1,195,000	1,147,000
Fines & Forfeitures	1,682,831	1,497,145	1,188,103	1,284,000	1,284,000
Rents and Interest	150,305	209,583	232,986	235,000	221,000
Intergovernmental	62,464,180	65,498,375	66,953,796	69,791,000	70,863,000
Charges for Services	10,676,379	10,778,711	10,812,015	10,947,000	11,015,000
Miscellaneous	660,251	880,870	721,005	652,000	628,000
Subtotal - Revenues and Transfers In	\$254,674,307	\$259,534,157	\$265,513,465	\$272,051,000	\$281,092,000
LESS EXPENDITURES:					
Community Development	\$6,106,501	\$ 7,215,317	\$ 7,373,005	\$7,776,298	\$8,700,907
General Government	12,596,210	13,881,600	13,888,337	14,169,131	15,030,487
Health and Welfare	34,978,123	36,126,964	36,304,861	39,169,100	40,043,603
Judicial Administration	7,969,894	8,130,098	8,210,080	8,438,422	8,611,229
Nondepartmental	30,804	33,655	173,149	2,585,417	2,949,259
Parks, Recreation & Cultural	9,482,607	9,760,519	10,161,710	10,588,577	10,977,728
Public Safety	61,896,070	63,919,991	65,707,214	65,523,546	67,874,723
Public Works	24,056,803	25,108,915	24,553,783	25,512,894	26,795,750
Transfers:					
Capital Projects	1,865,450	1,687,067	3,009,109	1,353,233	2,670,365
Debt Service	14,008,939	13,457,073	12,133,575	13,116,023	11,455,616
Proprietary Funds	6,875,223	4,350,238	5,968,061	5,757,583	5,429,872
School Board Component Unit	73,870,214	74,366,181	76,371,925	77,794,000	80,402,800
Special Revenue	399,615	456,323	520,550	266,776	149,661
Subtotal - Expenditures and Transfers	\$254,136,454	\$258,493,942	\$264,375,359	\$272,051,000	\$281,092,000
INCREASE/DECREASE IN FUND BALANCE	\$537,853	\$1,040,216	\$1,138,106	\$0	\$0
BEGINNING FUND BALANCE	\$27,084,797	\$27,622,650	\$28,662,865	\$29,800,971	\$29,800,971
ENDING FUND BALANCE	\$27,622,650	\$28,662,865	\$29,800,971	\$29,800,971	\$29,800,971
Ending Fund Balance as a Percent of Expenditures:	10.87%	11.09%	11.27%	10.95%	10.60%

NOTE: The City of Roanoke operates under a balanced budget concept, whereby current expenditures are funded through current revenues. As a result, a year-end fund balance change is not reflected. See the Fund Balance Analysis on page 93 to understand the policies and procedures for setting aside reserves and contingencies.

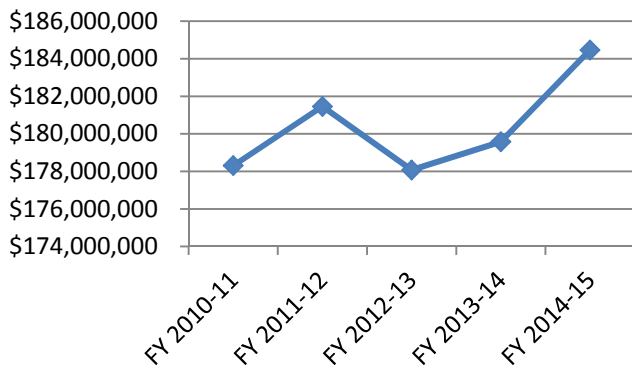
Revenue Five Year Trend

Total Revenue Recognized

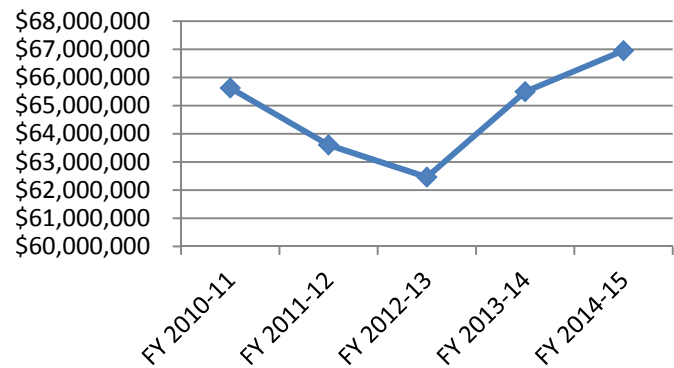


Revenue Sources

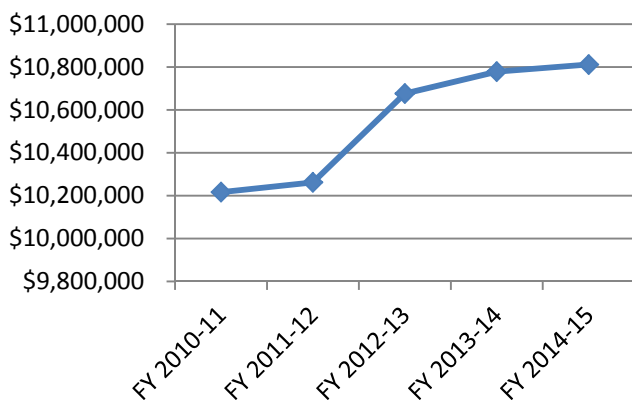
Local Taxes



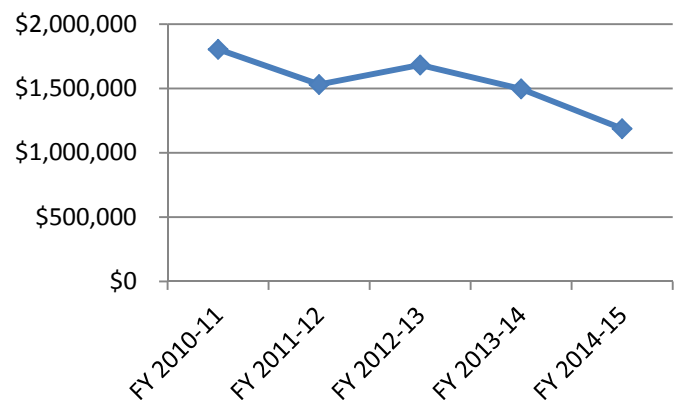
Intergovernmental



Charges for Services

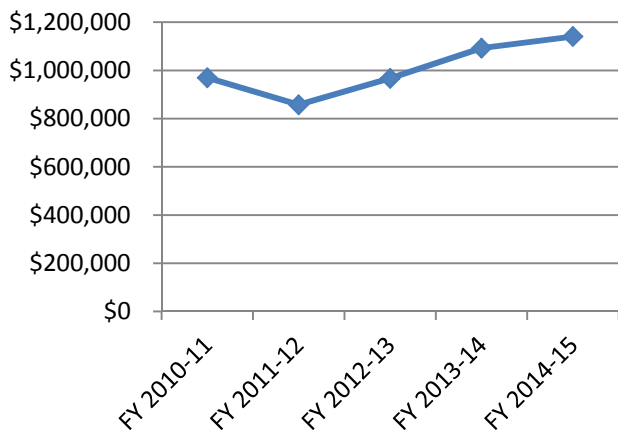


Fines & Forfeitures

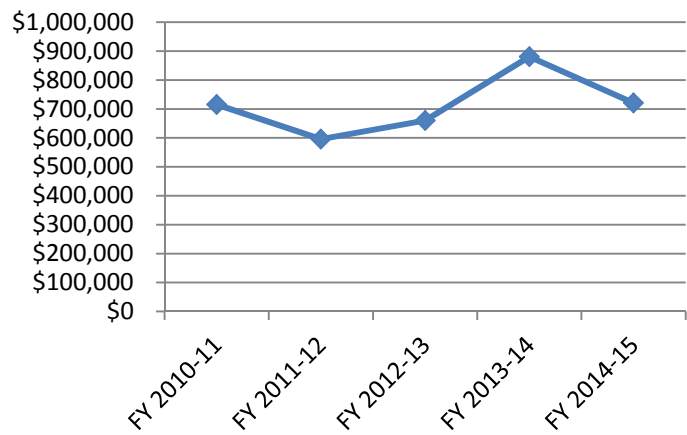


Revenue Five Year Trend

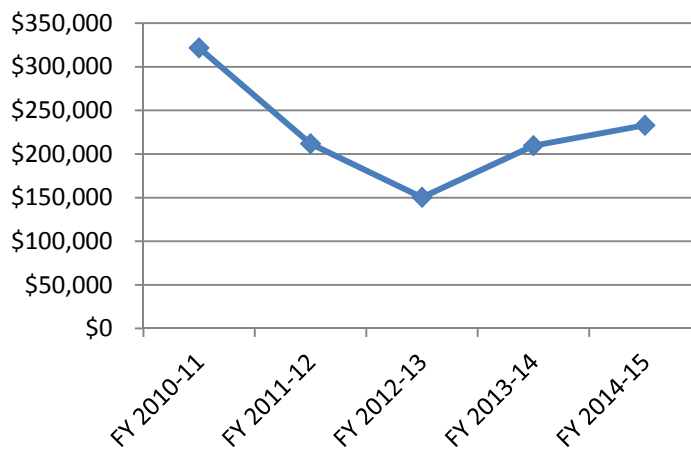
Permits, Fees & Licenses



Miscellaneous

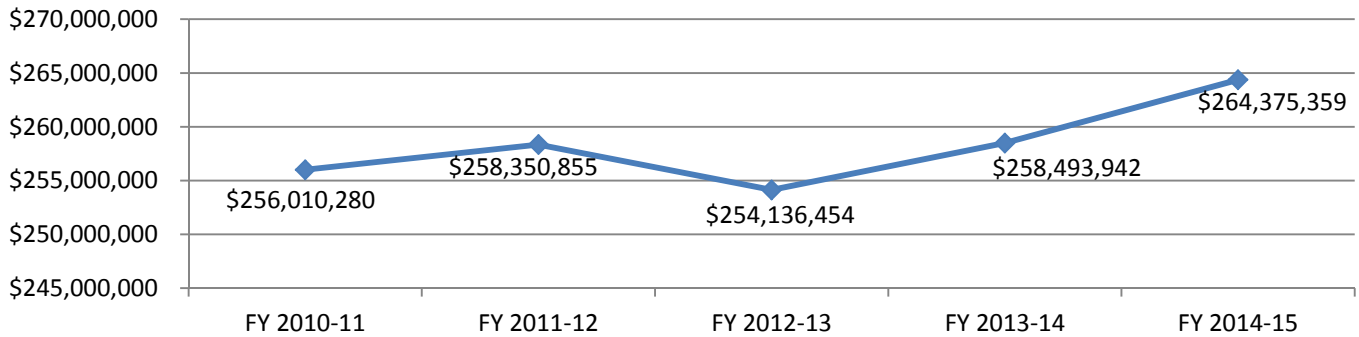


Rents and Interest



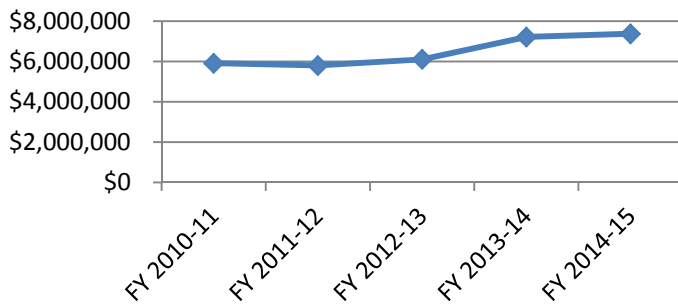
Expenditure Five Year Trend

Comparison of Expenditures

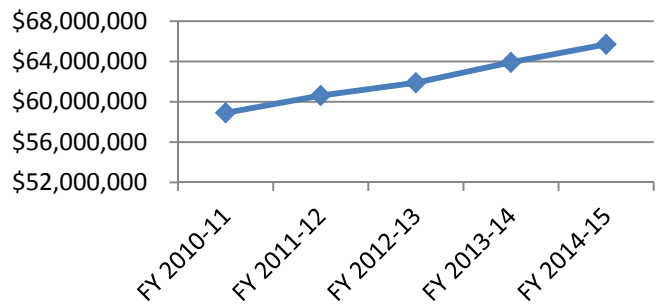


Expenditure Categories

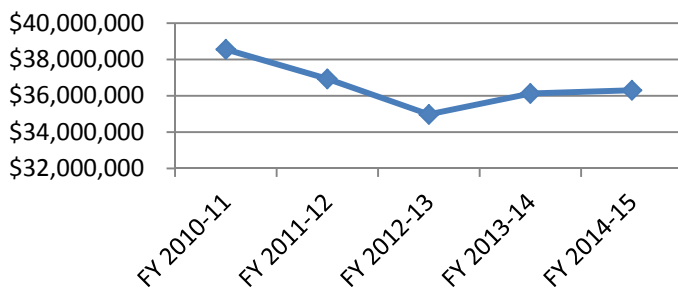
Community Development



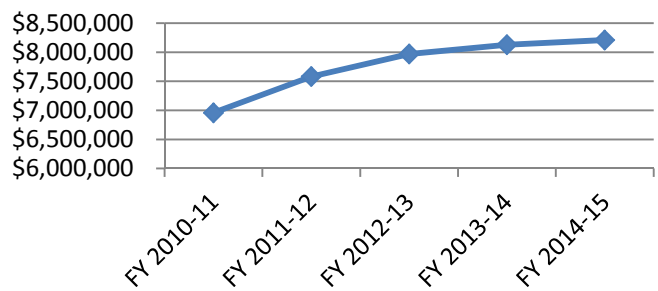
Public Safety



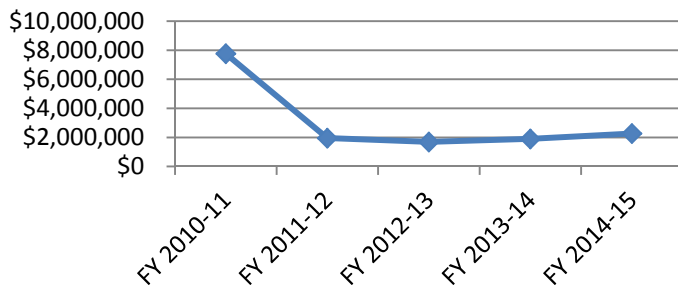
Health & Welfare



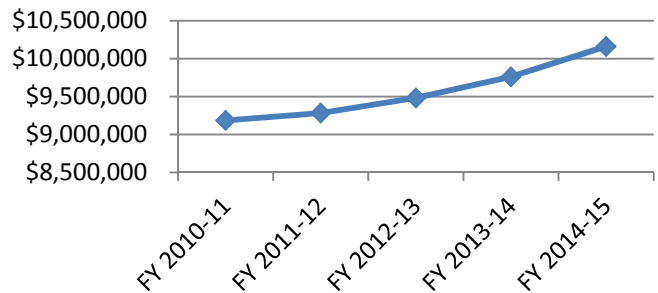
Judicial Administration



Non-Departmental

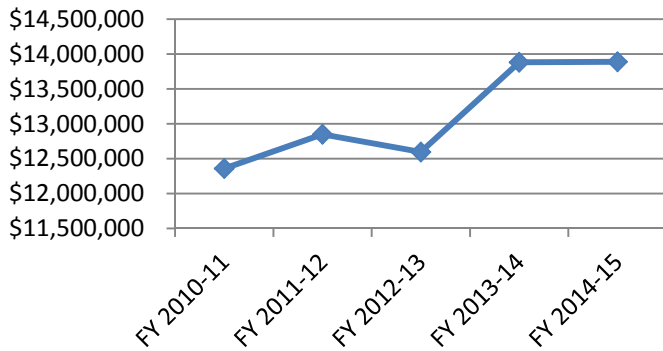


Parks, Recreation, & Cultural

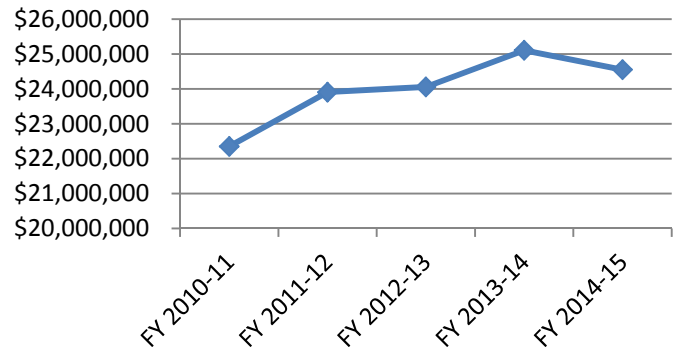


Expenditure Five Year Trend

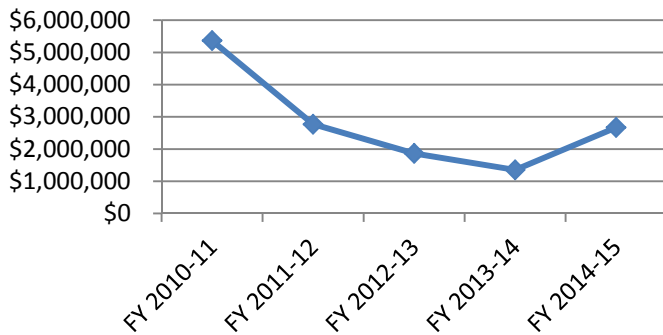
General Government



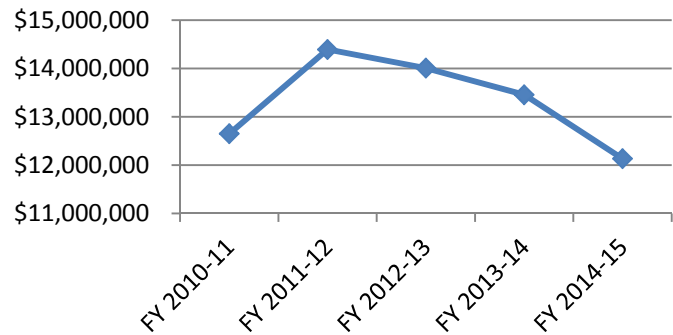
Public Works



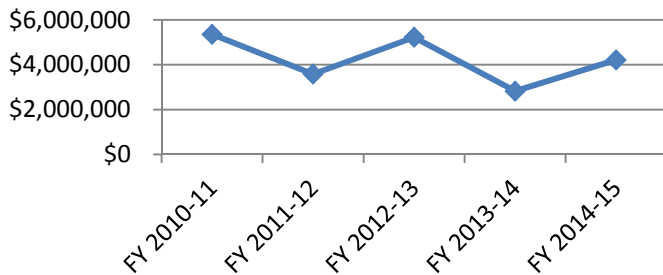
Transfer to Capital



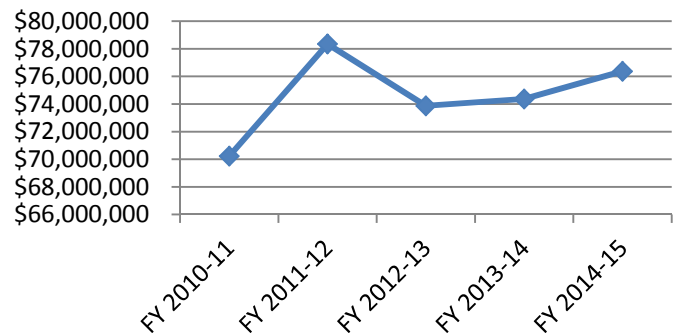
Transfer to Debt Service



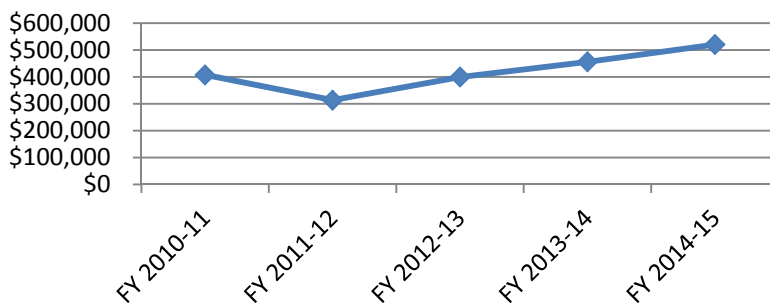
Transfer to Proprietary Funds



Transfer to Schools



Special Revenue



Revenues, Expenses & Changes in Fund Balance Comparison

ENTERPRISE FUNDS	FY 2013-14			
	Civic Facilities Fund	Parking Fund	Stormwater Fund	Total
<u>Operating Revenues</u>				
Charges for Services	\$2,364,614	\$ 3,000,712	\$ -	\$ 5,365,326
Stormwater Fees	-	-	-	-
Other	-	480,815	-	480,815
Total - Operating Revenues	\$2,364,614	3,481,527	-	5,846,141
<u>Operating Expenses</u>				
Personal Services	\$1,106,825	176,312	69,430	1,352,567
Other Services and Charges	1,912,528	979,255	-	2,891,783
Materials and Supplies	-	762,524	95	762,619
Depreciation	914,009	978,116	-	1,892,125
Total - Operating Expenses	\$3,933,362	2,896,207	69,525	6,899,094
Operating Income (Loss)	(\$1,568,748)	585,320	(69,525)	(1,052,953)
<u>Nonoperating Revenues (Expenses)</u>				
Gain (Loss) on Disposition of Fixed Assets	-	-	-	-
Investment Income	95,770	73,305	-	169,075
Debt Service	(654,227)	(913,162)	-	(1,567,389)
Net Nonoperating Revenues (Expenses)	(\$558,457)	(839,857)	-	(1,398,314)
Income (Loss) Before Transfers and Contributions	(\$2,127,205)	(254,537)	(69,525)	(2,451,267)
<u>Transfers and Contributions</u>				
Transfers from Other Funds	\$2,034,194	953,065	94,525	\$3,081,784
Transfers to Other Funds	-	(11,280)	-	(11,280)
Net Transfers and Contributions	\$2,034,194	941,785	94,525	3,070,504
Changes in Net Assets	(\$93,011)	687,248	25,000	619,237
Net Assets - Beginning of Year	12,694,529	22,427,887	-	35,122,416
Net Assets - End of Year	\$12,601,518	\$ 23,115,135	\$ 25,000	\$ 35,741,653

Revenues, Expenses & Changes in Fund Balance Comparison

FY 2014-15				BUDGETED PROJECTIONS	
Civic Facilities Fund	Parking Fund	Stormwater Fund	Total	Budget FY 2015-16	Budget FY 2016-17
\$ 2,238,759	\$ 2,987,015	\$ -	\$ 5,225,774	\$ 10,182,463	\$ 11,404,879
-	-	2,049,963	2,049,963		
375,000	436,558	-	811,558	0	0
2,613,759	3,423,573	2,049,963	8,087,295	10,182,463	11,404,879
1,162,946	48,866	1,049,805	2,261,617	1,818,146	2,062,027
2,175,963	1,303,450	480,337	3,959,750	3,128,369	2,625,694
-	467,188	251,656	718,844	1,757,020	3,312,826
946,506	963,018	194	1,909,718	-	-
4,285,415	2,782,522	1,781,992	8,849,929	6,703,535	8,000,547
(1,671,656)	641,051	267,971	(762,634)	3,478,928	3,404,332
(3,698)	-	-	(3,698)	-	-
94,684	74,582	1,368	170,634	-	-
(554,687)	(579,760)	(20,932)	(1,155,379)	(3,478,928)	(3,404,332)
(463,701)	(505,178)	(19,564)	(988,443)	(3,478,928)	(3,404,332)
(2,135,357)	135,873	248,407	(1,751,077)	-	-
2,141,109	125,000	1,324,690	3,590,799	2,945,478	2,142,427
-	(80,817)	(219,038)	(299,855)	-	-
2,141,109	44,183	1,105,652	3,290,944	2,945,478	2,142,427
5,752	180,056	1,354,059	1,539,867	2,945,478	2,142,427
12,601,518	22,857,038	12,710	35,471,266	37,011,133	39,956,611
\$ 12,607,270	\$ 23,037,094	\$ 1,366,769	\$ 37,011,133	\$ 39,956,611	\$ 42,099,038

Revenues, Expenses & Changes in Fund Balance Comparison

INTERNAL SERVICE FUNDS	FY 2013-14				FY 2014-15			
	Technology Fund	Fleet Management Fund	Risk Management Fund	Total	Technology Fund	Fleet Management Fund	Risk Management Fund	Total
<u>Operating Revenues</u>								
Charges for Services Other Funds	\$ 6,017,001	\$ 6,410,803	\$ 15,735,933	\$ 28,163,737	\$ 5,557,296	\$ 5,913,925	\$ 16,899,736	\$ 28,370,957
Charges for Services Outside Parties	-	-	-	-	634,325	129,405	-	763,730
Other Revenue	46,094	295,016	-	341,110	72,251	115,655	-	187,906
Total - Operating Revenues	6,063,095	6,705,819	15,735,933	28,504,847	6,263,872	6,158,985	16,899,736	29,322,593
<u>Operating Expenses</u>								
Personal Services	2,088,667	1,470,207	209,987	3,768,861	1,680,719	1,252,949	159,760	3,093,428
Other Services and Charges	1,485,560	447,974	14,170,446	16,103,980	1,389,293	864,581	13,478,247	15,732,121
Materials and Supplies	577,380	2,389,083	626,974	3,593,437	893,987	2,612,181	949,586	4,455,754
Depreciation	2,713,104	2,073,520	-	4,786,624	2,802,505	2,063,470	-	4,865,975
Total - Operating Expenses	6,864,711	6,380,784	15,007,407	28,252,902	6,766,504	6,793,181	14,587,593	28,147,278
Operating Income (Loss)	(801,616)	325,035	728,526	251,945	(502,632)	(634,196)	2,312,143	1,175,315
<u>Nonoperating Revenues (Expenses)</u>								
Gain (Loss) on Disposition of Fixed Assets	(17,844)	(81,690)	-	(99,534)	(2,747)	(20,488)	-	(23,235)
Investment Income	26,970	3,378	32,444	62,792	25,768	2,671	20,942	49,381
Interest Expense	(361,345)	(611)	-	(361,956)	(248,178)	(789)	-	(248,967)
Capital Outlay	-	-	-	-	-	-	-	-
Reserve for Capital	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses)	(352,219)	(78,923)	32,444	(398,698)	(225,157)	(18,606)	20,942	(222,821)
Income (Loss) Before Transfers & Contributions	(1,153,835)	246,112	760,970	(146,753)	(727,789)	(652,802)	2,333,085	952,494
<u>Transfers and Contributions</u>								
Capital Contributions	-	-	-	-	-	-	-	-
Transfers In	453,393	256,877	99,416	809,686	425,329	484,388	-	909,717
Transfers from Component Unit	-	-	-	-	-	-	-	-
Transfers Out	(16,472)	(29,529)	-	(46,001)	(11,787)	-	-	(11,787)
Net Transfers and Contributions	436,921	227,348	99,416	763,685	413,542	484,388	-	897,930
Change in Net Assets	(716,914)	473,460	860,386	616,932	(314,247)	(168,414)	2,333,085	1,850,424
Net Assets - Beginning of Year	10,740,946	12,096,665	(5,536,861)	17,300,750	5,747,005	10,689,708	(4,983,733)	11,452,980
Net Assets - End of Year	\$ 10,024,032	\$ 12,570,125	\$ (4,676,475)	\$ 17,917,682	\$ 5,432,758	\$ 10,521,294	\$ (2,650,648)	\$ 13,303,404

Revenues, Expenses & Changes in Fund Balance Comparison

INTERNAL SERVICE FUNDS	Total FY 2013-14	Total FY 2014-15	BUDGETED PROJECTION	
			Adopted FY 2015-16	Adopted FY 2016-17
<u>Operating Revenues</u>				
Charges for Services	\$ 28,163,737	\$ 28,370,957	\$29,106,073	\$31,972,556
Other Revenue	341,110	187,906	146,599	145,877
Total - Operating Revenues	28,504,847	28,558,863	\$29,252,672	\$32,118,433
<u>Operating Expenses</u>				
Personal Services	3,768,861	3,093,428	\$4,723,850	\$5,053,540
Other Services and Charges	16,103,980	15,732,121	19,223,656	21,415,012
Materials and Supplies	3,593,437	4,455,754	3,912,367	3,867,744
Capital Outlay			950,000	1,150,000
Depreciation	4,786,624	4,865,975	0	0
Total - Operating Expenses	28,252,902	28,147,278	\$28,809,873	\$31,486,296
Operating Income (Loss)	251,945	411,585	\$442,799	\$632,137
<u>Nonoperating Revenues (Expenses)</u>				
Gain (Loss) on Disposition of Fixed Assets	(99,534)	(23,235)	\$0	\$0
Investment Income	62,792	49,381	0	0
Debt Service	(361,956)	(248,967)	(442,799)	(632,137)
Capital Outlay	-	-		
Reserve for Capital	-	-		
Other Revenue	-	-	0	0
Net Nonoperating Revenues (Expenses)	(398,698)	(222,821)	(\$442,799)	(\$632,137)
Income (Loss) Before Transfers & Contributions	(146,753)	188,764	\$0	\$0
<u>Transfers and Contributions</u>				
Capital Contributions	-	-	\$0	\$0
Transfers from Other Funds	8 09,686	90 9,717	0	0
Transfers from Component Unit	-	-	0	0
Transfers to Other Funds	(46,001)	(11,787)	0	0
Net Transfers and Contributions	763,685	897,930	\$0	\$0
Change in Net Assets	616,932	1,086,694	\$0	\$0
Net Assets - Beginning of Year	17,300,750	11,452,980	\$13,303,404	\$13,303,404
Net Assets - End of Year	\$ 17,917,682	\$ 13,303,404	\$13,303,404	\$13,303,404

Revenues, Expenses & Changes in Fund Balance Comparison

HUD ENTITLEMENT GRANT	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17
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Sources of Financial Resources:

CDBG:

Entitlement Grant	\$1,249,381	\$1,553,163	\$1,536,172	\$1,529,060
Program Income	450,000	0	0	0
Local Funds (Administrative Use)	750	0	0	0
Excess Program Income	0	0	0	0
Carry-over from Previous Fiscal Year	300,743	535,000	600,000	500,000
Subtotal - CDBG Funds Available	\$2,000,874	\$2,088,163	\$2,136,172	\$2,029,060

HOME:

Entitlement Grant	352,500	485,469	415,552	448,902
Program Income P	0	0	0	0
Local Match L	25,000	0	0	0
Excess Program Income	414,750	0	0	0
Carry-over from Previous Fiscal Year	0	157,000	150,000	175,000
Subtotal - HOME Funds Available	\$792,250	\$642,469	\$565,552	\$623,902

ESG:

Entitlement Grant	130,257	128,203	138,444	138,286
Subtotal - ESG Funds Available	\$130,257	\$128,203	\$138,444	\$138,286
Total - Financial Resources Available	\$2,923,381	\$2,858,835	\$2,840,168	\$2,791,248

Uses of Financial Resources:

Economic Development	\$0	\$100,000	\$0	\$0
Homeless Services	123,900	128,203	132,271	131,372
Housing Development	\$2,082,250	\$1,782,589	\$985,518	\$1,750,600
Human Development	251,750	221,262	218,881	193,045
Neighborhood Development	83,997	282,387	1,176,500	430,000
Planning and Administration	381,484	344,394	326,998	286,231
Total - Financial Resource Expenditures	\$2,923,381	\$2,858,835	\$2,840,168	\$2,791,248
Balance - June 30	\$0	\$0	\$0	\$0

FUND BALANCE ANALYSIS

Fund Balance protects the City's fiscal health by ensuring sufficient funds are available to meet financial challenges in the future.

Fund Balance represents the cumulative difference between total financial resources and total appropriated uses. Fund balances are used for one-time (non-operational) expenditures or are appropriated as "reserves". In the budget process financial resources equal total appropriated uses because the creation of reserves or contingencies are budgeted as appropriated uses. Reserves are appropriated into the operating budget in order to set aside funds which may be needed for a variety of reasons as explained in further detail in the following paragraphs. In FY 2016 and FY 2017 \$1,000,000 and \$1,125,000 respectively were budgeted as funding for reserve / fund balance growth. Contingency funds are also allocated throughout the year for unanticipated events not previously accounted for in the adopted budget. On November 1, 2010 City Council established the City's reserves and debt policies. These policies have since been revised to ensure adherence to the Governmental Accounting Standards Board (GASB) statements and policy-driven bi-annual reviews.

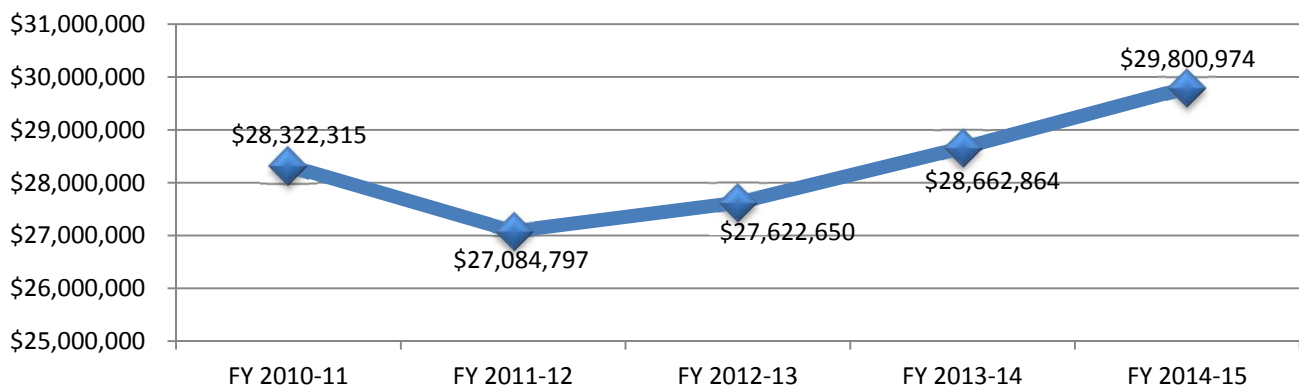
General Fund Balance – Most day-to-day governmental activities are financed from the General Fund. The General Fund Balance represents funds reserved for multiple items:

A specific portion of the fund balance is reserved for outstanding commitments of goods or services ordered but not received (encumbrances) by fiscal year end. Encumbrances are considered Committed fund balance. For the year ended June 30, 2015, a Committed fund balance of \$1,750,624 was reserved for encumbrances through an ordinance.

The Unassigned General Fund Balance is a reserve intended to provide a margin of financial safety in the event of unforeseen extraordinary expenditures or revenue declines. The reserves policy calls for the Unassigned General Fund reserve to be equal to 10% of General Fund expenditures. For fiscal year 2015, as of June 30, 2015, the Unassigned General Fund balance was \$28,050,350 or 10.6% of expenditures.

On November 1, 2010, City Council also created the Economic Downturn Reserve. This reserve funding was subsequently revised to a more simplified calculation of funding to 5% through the allocation of a portion of revenue growth. This reserve may only be used if revenues decline by more than 1.5% of the current year estimate with drawdowns limited to half of the reserve balance. New replenishment requirements for use of any reserves will be a three-year period to return the reserve to at least the minimum required level.

General Fund Balance



FUND BALANCE ANALYSIS

Debt Service Fund Balance – These funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and fiscal charges not being financed by proprietary funds. Debt Service Fund Balance at year end June 30, 2015 was \$1,508,122. These funds are committed for future debt service payments.

Special Revenue Fund Balance – These funds are used to account for the proceeds of specific revenue sources (grants) that are legally restricted to expenditures for specific purposes. It is for this reason that no fund balance for the Special Revenue Fund ever exists. A Fund Balance in the Special Revenue Fund can only exist in the situation of a restricted endowment, of which the City currently has none.

Internal Service Fund Balance (Retained Earnings) – These funds are established to account for activities that provide goods or services to other funds, departments, or agencies of the primary government and its component units, or to their governments, on a cost-reimbursement basis. Internal Service fund balance includes Department of Technology, Fleet Management, and Risk Management. It is management's policy to create necessary reserves for Risk Management such as health insurance, workers' compensation, automobile claims, as well as general liability claims. It is management's procedure to utilize undesignated Internal Service Fund Balance through a working capital calculation and allow for 80% of the working capital to be used to purchase capital equipment or other one-time items or reallocation to other funds. The Internal Service Fund Balance for the fiscal year ended June 30, 2015 was \$13,303,404 of which (\$1,986,493) was designated as unrestricted, and \$15,289.897 represented invested capital, net of related debt.

The City is self-insured for health insurance, workers' compensation, general liability, and automobile claims. On November 1, 2010, City Council created a Risk Management Reserve policy that calls for a reserve equal to 25% average self-insured claims plus 10% average fully insured premiums plus a \$1 million catastrophic reserve. The Risk Management Reserve balance as of June 30, 2015 was (\$2,650,648) and was underfunded by (\$7,495,621) compared to the computed minimum funding level of approximately \$5,000,000.

Capital Projects Fund Balance – These are funds used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The Capital Projects Fund Balance at June 30, 2015 was \$14,506,559 of which \$10,280,674 is related to outstanding bond proceeds and categorized as restricted; committed funds of \$1,777,063 for outstanding purchase commitments for goods and services ordered but not received; and \$2,448,822 committed for the Economic and Community Development Reserve.

On May 10, 2005, City Council adopted the Economic and Community Development Reserve Policy. The Economic and Community Development Reserve provides a source of funding which will create flexibility to cash fund unforeseen opportunities which may arise in the areas of economic and community development. The policy states that the reserve floor shall be maintained at or above \$1.0 million.

Enterprise Fund Balance (Retained Earnings) – Enterprise funds are established to account for the operations of enterprises which provide goods or services to the public and which are financed and operated in a manner similar to private businesses. Enterprise fund balance includes Civic Facilities, Parking and Stormwater Utility. The Enterprise Fund balance at fiscal year ended June 30, 2015 was \$37,011,133 of which \$35,092,265 is invested in capital assets, net of related debt and \$1,918,868 represents unrestricted funds. It is management's procedure to utilize unrestricted Enterprise Fund Balance through a working capital calculation and allow for 80% of the working capital to be used for one-time items or reallocation to other funds. Enterprise Fund balance deficits are avoided through appropriation of subsidies from the General Fund if necessary.